(2) Must be holder of a degree or diploma in Business Management of a University established by law in India or equivalent qualification;

(3) Must have not less than five years of experience in any Chemical Industry manufacturing soaps, toilet articles or similar products ".

Sd/-

GOVERNOR OF KARNATAKA

30-10-76

By Order and in the name of the Governor of Karnataka,

E. VENKATA REDDY,

230 *Under Secy. to Govt., Com. and Ind. Department.*

FINANCE SECRETARIAT

Notification No. FD 10 CAX 75.

Bangalore, dated the 22nd November 1976.

G. S. R. 389.—WHEREAS a draft of the following rules further to amend the Karnataka Agricultural Income-Tax Rules, 1957 was published as required by sub-section (1) of Section 63 of Karnataka Agricultural Income-Tax Act, 1957 (Karnataka Act No. 22 of 1957) in Notification No. FD 10 CAX 75 dated 11th August 1976 inviting objections and suggestions from all persons likely to be affected thereby on or before 1st September 1976.

AND, WHEREAS no objections or suggestions have been received on the said draft;

NOW, THEREFORE, in exercise of the powers confesred by Section 63 of the Karnataka Agricultural Income-Tax Act, 1957 (Karnataka Act No. 22 of 1957), the Government of Karnataka hereby makes the following rules, namely:—

Rules

1. **Title and commencement:**—(1) These rules may be called the Karnataka Agricultural Income-Tax (Amendment) Rules, 1976.

2. **Amendment of rules** 5:—In clause (d) of rules 5 of the Karnataka Agricultural Income-Tax Rules, 1957, after the words "paid as gratuity to the retiring staff" the words and figures "or as contribution payable in respect of periods subsequent to 1st April 1972 to the Group Gratuity Life Assurance Scheme of the Life Insurance Corporation of India or any other Scheme or Fund approved by the Commissioner for payment of gratuity under the Payment of Gratuity Act, 1972" shall be and shall be deemed to have been substituted with effect from first day of April, 1972.

By Order and in the name of the Governor of Karnataka,

T. M. VASUDEVAN,

235 *Under Secy. to Govt., Finance Department, (C. T.)*

Notification No. FD 11 CAX 76

Bangalore, dated, the 22nd November 1976

G. S. R. 390.—The draft of the following rules further to amend the Karnataka Agricultural Income Tax Rules, 1957, which the Government of Karnataka proposes to make in exercise of the powers conferred by sub-section (1) of Section 63 read with sub-section (7) of Section 67 of the Karnataka Agricultural Income-Tax Act, 1957 (Karnataka Act 22 of 1957) is hereby published as required by sub-section (1) of Section 63 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after 1st January 1977.

Any objection or suggestion which may be received from any person with respect to the said draft by the State Government before the date specified above will be considered by the Government. Objections or suggestions may be addressed to the Secretary to Government, Finance Department, Post Bag No. 5242, Vidhana Soudha, Bangalore-1.

Draft Rules

1. **Title and Commencement.**—(1) These rules may be called the Karnataka Agricultural Income-Tax (Second Amendment) Rules, 1976.

(2) They shall be deemed to have come into force on the 1st day of April, 1976.

2. **Amendment of Rule 32.**—In rule 32 of the Karnataka Agricultural Income Tax Rules, 1957 (hereinafter referred to as the said rules) after sub-rule (3), the following sub-rule shall be inserted namely:—

"(4) The notice under sub-section (7) of section 67 shall be in